## MABALACAT CITY COLLEGES INSTITUTE OF BUSINESS EDUCATION BACHELOR OF SCIENCE IN ACCOUNTANCY

## CMO NO. 27, Series of 2017 ACADEMIC YEAR 2018 - 2019

		FIRST YEAR - FIRST SEMESTER				
GRADE	COURSE NO.	DESCRIPTION	LEC.	LAB	UNITS	PRE-REQUISITE(S)
	GEC 101	Understanding the Self	3		3	NONE
- 3	GEC 102	Readings in Philippine History	3		3	NONE
	GEC 103	Purposive Communication	3		3	NONE
	BECore1	Principles of Management and Organization	3		3	NONE
	Eco1	Principles of Economics	3		3	NONE
	BEAcctg1	Fundamentals of Accounting - Part 1	6		6	NONE
	KOMFIL	Kontekstwalisadong Komunikasyon sa Filipino	3		3	NONE
	MCC 101	Mabalacat Studies: History, Culture and Arts	2		2	NONE
	PE 1	Movement Enhancement	2		2	NONE
	NSTP 1	Civic Welfare Training Services 1	3		3	NONE
		Total Units	31		31	100000000000000000000000000000000000000

	FIRST YEAR - SECOND SEMESTER				
GEC 104	The contemporary world	3		3	NONE
GEC 105	Mathematics in the modern world	3		3	NONE
ManEco	Managerial Economics	3		3	ECO 1
FIN 1	Principle of Money, Credit and Banking	3		3	NONE
BECore2	Principles of Marketing	3		3	BECore1
BEAcctg2	Fundamentals of Accounting Part 2	6		6	BEAcctg
FILDIS	Filipino sa Iba't-ibang Disiplina	3		3	KOMFIL
MCC 102	Mabalacat City College: Philosophical Foundation	2		2	MCC101
PE 2	Fitness Exercises	2		2	PE 1
NSTP 2	Civic Welfare Training Services 2	3		3	NSTP 1
H -	Total Units	31	3	31	

IN ORDER FOR THE STUDENT TO CONTINUE TO SECOND YEAR, THE FOLLOWING UNDERTAKEN MUST BE COMPLIED:

- A. ALL GRADES IN THE MAJOR COURSES TAKEN UP MUST BE AT LEAST 85% WITH GWA OF AT LEAST 85%
- B. NO CUMMULATIVE FAILING GRADES OF MORE THAN TWO (2) COURSES FOR MINOR SUBJECTS AND/OR ONE FAILING GRADE IN ANY MAJOR COURSES
- C. OTHER PROVISIONS OF THE RETENTION POLICY IN THE STUDENT HANDBOOK SHALL BE AN INTEGRAL PART OF THIS POLICY

GEC 106	Art Appreciation	3	3	None
GEC 107	Science, Technolofy and Society	3	3	None
BEAcctg. 3	Financial Accounting and Reporting	3	3	BEAcctg2
BECostaCon	Cost Accounting and Control	3	3	BEAcctg2
GEC 108	Ethics	3	3	None
FinMan	Financial Management 1	3	3	None
BEAcctg. 4	Conceptual Framework and Accounting Standards	3	3	BEAcctg2
MgmtSci	Management Science	3	3	NONE
Tax 1	Income Taxation	3	3	None
PE 3	Physical Activities Towards Health and Fitness 1	2	2	PE 2
	Total Units	29	29	

Office of the President COMMISSION ON HIGHER EDUCATION Regional Office III DMGC, Maimpis, CSF, Pampanga

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BECere 3	International Business and Trade	3		3	FinMan
GELEC1	Environmental Science	3		3	NONE
GEC 109	Rizal's life and Works	3		3	None
BEStratCosN	da Strategic Cost Management	3		3	BECostaCon
BEAcctg. 5	Intermediate Accounting 1	3		3	BEAcctg. 4
EcoDev	Economic Development	3		3	ManEco
StatAn	Statistical analysis with software application	3		3	GEC 105
FinMar	Financial Markets	3		3	FinMan
CBME 1	Operation Management and TQM	3		3	MgmtSci
PE4	Physical Activities Towards Health and Fitness 2	2		2	PE 3
	Total Unit	s 29	3	29	

IN ORDER FOR THE STUDENT TO CONTINUE TO THIRD YEAR, THE FOLLOWING UNDERTAKEN MUST BE COMPLIED:

- A. ALL GRADES IN THE MAJOR COURSES TAKEN UP MUST BE AT LEAST 85% WITH GWA OF AT LEAST 85%
- B. MUST PASS THE REQUIRED QUALIFYING EXAMINATION PRIOR TO THIRD YEAR LEVEL.
- C. QUALIFYING EXAMINATIONS SHALL BE TAKEN BY THE QUALIFIED STUDENTS DURING SUMMER.
- D. NO CUMMULATIVE FAILING GRADES OF MORE THAN TWO (2) COURSES FOR MINOR SUBJECTS AND/OR ONE FAILING GRADE IN ANY MAJOR COURSES
- E. OTHER PROVISIONS OF THE RETENTION POLICY IN THE STUDENT HANDBOOK SHALL BE AN INTEGRAL PART OF THIS POLICY

GELec 2	Business Logic	3		3	None
BEAcctg6	Intermediate Accounting 2	3		3	BEAcctg. 5
BEAdvac 1	Accounting for Special transactions	3		3	BEAcctg. 5
BEAdvac2	Accounting for Business Combinations	3		3	BEAcctg. 5
Tax2	Business Taxation	3		3	Tax 1
ProfElec 1	Valuation Concepts and Methods	3		3	BEAcctg. 5
IT Tools	IT Application Tools in Business		3	3	NONE
Law1	Obligation and Contracts	3		3	None
PDPR	Personality Development and Public Relations	3		3	None
BECore4	Governance, Business Ethics, Risk management, and internal control	3		3	BECore 3
	Total Units	27	3	30	·

BEAcctg. 7	Intermediate Accounting - Part 3	3		3	BEAdvac 1
Aud 1	Auditing and Assurance Principles	3		3	BEAdvac 1
Aud 2	Auditing and Assurance, Concepts and Application 1	3		3	BEAdvac 1
Law 2	Business Laws and Regulations	3		3	Law 1
ProfElec 2	Operations Auditing	3		3	Prof Elec 1
BECore5	Strategic Business Analysis	3		3	Bcore 4
CBME2	Strategic Management	3		3	CBME 1
AIS	Accounting Information System		3	3	IT Tools
BEAdvac3	Accounting for Government and Non - Profit Organization	3		3	BEAdvac 1 & 2
Research 1	Accounting Research Methods	3		3	None
	Total Units	27		30	

IN ORDER FOR THE STUDENT TO CONTINUE TO THIRD YEAR, THE FOLLOWING MUST BE UNDERTAKEN COMPLIED:

- A. ALL GRADES IN THE MAJOR COURSES TAKEN UP MUST BE AT LEAST 85% WITH GWA OF AT LEAST 85%
- B. MUST PASS THE REQUIRED QUALIFYING EXAMINATION PRIOR TO FOURTH YEAR
- C. QUALIFYING EXAMINATIONS SHALL BE TAKEN BY THE QUALIFIED STUDENTS DURING SUMMER
- D. NO CUMMULATIVE FAILING GRADES OF MORE THAN TWO (2) COURSES FOR MINOR SUBJECTS AND/OR ONE
- FAILING GRADE IN ANY MAJOR COURSES

  E. OTHER PROVISIONS OF THE RETENTION POLICY IN THE STUDENT HANDBOOK SHALL BE AN Regional Office III DMGC, Maimpis, CSF; Pampane. INTEGRAL PART OF THIS POLICY

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Director IV

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	4 F F	FOURTH YEAR - FIRST SEMESTER			
1	Law3	Regulatory Framework and Legal Issues in Business	3	3	Law 2
	Aud 3	Auditing and Assurance Concepts & Application 2	3	3	Aud 1 & 2
	Aud 4	Audiitng and Assurance: Specialized Indudtries	3	3	Aud 1 & 2
	Aud 5	Auditing in a CIS Environment	3	3	Aud 1 & 2
	ProfElec 3	Human Behavior in Organization	3	3	NONE
	ProfElec 4	Principles and Methods oF Teaching Accounting	3	3	4th Year Standing
	Research 2	Accountancy Research	3	3	4th Year Standing
		Total Units	21	21	

	FOURTH YEAR - SECOND SEMESTER	R		
REVIEW	Review Classes	6	6	4th Year Standing
Internship	Accounting Internship (600 Hrs.)	6	6	4th Year Standing
	Total Units	12	12	

A. REVIEW CLASSES MUST BE UNDERTAKEN IN THE REVIEW CENTERS, PREFERABLY, WITHIN PAMPANGA EVERY WEEKENDS OR IN MABALACAT CITY COLLEGE SUBJECT FOR APPROVAL BY THE STAKEHOLDERS

B. INTERNSHIP OF 600 HOURS WILL BE TAKEN BY THE GRADUATING STUDENTS DURING THE SECOND SEMESTER PRIOR TO GRADUATION.

Prepared by

Myma C. Calma, CPA, Ph.D.

Vice - President for Academic Affairs

Gloria R. Policarpio,

College Registrar

Approved:

Carmelita P. Sotto, Ph. D.

President

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Regional Office III
DMGC, Maimpis, CSF, Pampanea

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